

BY repealing and reenacting, without amendments,

Article - Tax - General

Section 10-208(a)

Annotated Code of Maryland

(1988 Volume and 1993 Supplement)

BY adding to

Article - Tax - General

Section 10-208(i-1)

Annotated Code of Maryland

(1988 Volume and 1993 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - General**

10-208.

(a) In addition to the modification under § 10-207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(I-1) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES AN AMOUNT EQUAL TO ~~\$3,000~~ \$2,000 IF AN INDIVIDUAL IS A QUALIFYING VOLUNTEER FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES MEMBER FOR THE TAXABLE YEAR, AS DETERMINED UNDER PARAGRAPH (2) OF THIS SUBSECTION.

(2) AN INDIVIDUAL IS A QUALIFYING VOLUNTEER FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES MEMBER FOR THE TAXABLE YEAR ELIGIBLE FOR THE SUBTRACTION MODIFICATION UNDER THIS SUBSECTION IF THE INDIVIDUAL:

(I) IS AN ACTIVE MEMBER OF A BONA FIDE MARYLAND FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION;

(II) SERVES THE ORGANIZATION IN A VOLUNTEER CAPACITY WITHOUT COMPENSATION, EXCEPT NOMINAL EXPENSES OR MEALS; ~~AND~~

(III) 1. QUALIFIES FOR ACTIVE STATUS DURING THE TAXABLE YEAR UNDER:

A. A VOLUNTEER FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES PERSONNEL LENGTH OF SERVICE AWARD PROGRAM OPERATED BY A COUNTY OR MUNICIPAL CORPORATION OF THE STATE, IF THE LENGTH OF SERVICE AWARD PROGRAM REQUIRES FOR ACTIVE STATUS QUALIFICATION A MINIMUM OF 50 POINTS PER YEAR AND THAT POINTS BE EARNED IN AT LEAST TWO DIFFERENT CATEGORIES; OR

B. A POINT SYSTEM ESTABLISHED BY A COUNTY OR MUNICIPAL CORPORATION THAT DOES NOT OPERATE A VOLUNTEER FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES PERSONNEL LENGTH OF SERVICE AWARD